

General Assembly

Raised Bill No. 7322

January Session, 2017

LCO No. 6237



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by: (FIN)

AN ACT CONCERNING STATE AND LOCAL REVENUE.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 Section 1. Subparagraph (A) of subdivision (1) of section 12-408 of
- 2 the general statutes is repealed and the following is substituted in lieu
- 3 thereof (Effective July 1, 2017, and applicable to sales occurring on or after
- 4 July 1, 2017):

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- 5 (1) (A) For the privilege of making any sales, as defined in
 - subdivision (2) of subsection (a) of section 12-407, at retail, in this state
- 7 for a consideration, a tax is hereby imposed on all retailers at the rate
- 8 of [six and thirty-five-hundredths] six and ninety-nine-hundredths per
- 9 cent of the gross receipts of any retailer from the sale of all tangible
- 10 personal property sold at retail or from the rendering of any services
- 11 constituting a sale in accordance with subdivision (2) of subsection (a)
- of section 12-407, except, in lieu of said rate of [six and thirty-five-
- 13 hundredths] six and ninety-nine-hundredths per cent, the rates
- provided in subparagraphs (B) to (H), inclusive, of this subdivision;

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Sec. 2. Subparagraph (A) of subdivision (1) of section 12-411 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017, and applicable to sales occurring on or after July 1, 2017*):

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- (1) (A) An excise tax is hereby imposed on the storage, acceptance, consumption or any other use in this state of tangible personal property purchased from any retailer for storage, acceptance, consumption or any other use in this state, the acceptance or receipt of any services constituting a sale in accordance with subdivision (2) of subsection (a) of section 12-407, purchased from any retailer for consumption or use in this state, or the storage, acceptance, consumption or any other use in this state of tangible personal property [which] that has been manufactured, fabricated, assembled or processed from materials by a person, either within or without this state, for storage, acceptance, consumption or any other use by such person in this state, to be measured by the sales price of materials, at the rate of [six and thirty-five-hundredths] six and ninety-ninehundredths per cent of the sales price of such property or services, except, in lieu of said rate of [six and thirty-five-hundredths] six and <u>ninety-nine-hundredths</u> per cent;
- Sec. 3. Subparagraph (U) of subdivision (37) of subsection (a) of section 12-407 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017, and applicable to sales occurring on or after July 1, 2017*):
- (U) Advertising or public relations services, including layout, art direction, graphic design, mechanical preparation or production supervision; [, not related to the development of media advertising or cooperative direct mail advertising;]
- Sec. 4. Subsection (b) of section 12-18b of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July* 45 1, 2017):

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(b) Notwithstanding the provisions of sections 12-19a and 12-20a, all funds appropriated for state grants in lieu of taxes shall be payable to municipalities and districts pursuant to the provisions of this section. On or before January first, annually, the Secretary of the Office of Policy and Management shall determine the amount due, as a state grant in lieu of taxes, to each municipality and district in this state wherein college and hospital property is located and to each municipality in this state wherein state, municipal or tribal property, except that which was acquired and used for highways and bridges, but not excepting property acquired and used for highway administration or maintenance purposes, is located.

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- (1) The grant payable to any municipality for state, municipal or tribal property under the provisions of this section in the fiscal year ending June 30, 2017, and each fiscal year thereafter shall be equal to the total of:
- (A) One hundred per cent of the property taxes that would have been paid with respect to any facility designated by the Commissioner of Correction, on or before August first of each year, to be a correctional facility administered under the auspices of the Department of Correction or a juvenile detention center under direction of the Department of Children and Families that was used for incarcerative purposes during the preceding fiscal year. If a list containing the name and location of such designated facilities and information concerning their use for purposes of incarceration during 70 the preceding fiscal year is not available from the Secretary of the State on August first of any year, the Commissioner of Correction shall, on said date, certify to the Secretary of the Office of Policy and Management a list containing such information;
 - (B) One hundred per cent of the property taxes that would have been paid with respect to that portion of the John Dempsey Hospital located at The University of Connecticut Health Center in Farmington that is used as a permanent medical ward for prisoners under the

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- 78 custody of the Department of Correction. Nothing in this section shall
- 79 be construed as designating any portion of The University of
- 80 Connecticut Health Center John Dempsey Hospital as a correctional
- 81 facility;
- 82 (C) One hundred per cent of the property taxes that would have
- 83 been paid on any land designated within the 1983 Settlement
- 84 boundary and taken into trust by the federal government for the
- 85 Mashantucket Pequot Tribal Nation on or after June 8, 1999;
- 86 (D) Subject to the provisions of subsection (c) of section 12-19a,
- 87 sixty-five per cent of the property taxes that would have been paid
- 88 with respect to the buildings and grounds comprising Connecticut
- 89 Valley Hospital in Middletown;
- 90 (E) With respect to any municipality in which more than fifty per
- cent of the property is state-owned real property, one hundred per cent
- of the property taxes that would have been paid with respect to such
- 93 state-owned property;
- 94 (F) Forty-five per cent of the property taxes that would have been
- 95 paid with respect to all municipally owned airports; except for the
- 96 exemption applicable to such property, on the assessment list in such
- 97 municipality for the assessment date two years prior to the
- 98 commencement of the state fiscal year in which such grant is payable.
- 99 The grant provided pursuant to this section for any municipally
- 100 owned airport shall be paid to any municipality in which the airport is
- 101 located, except that the grant applicable to Sikorsky Airport shall be
- 102 paid one-half to the town of Stratford and one-half to the city of
- 103 Bridgeport;
- 104 (G) Forty-five per cent of the property taxes that would have been
- paid with respect to any land designated within the 1983 Settlement
- 106 boundary and taken into trust by the federal government for the
- 107 Mashantucket Pequot Tribal Nation prior to June 8, 1999, or taken into
- 108 trust by the federal government for the Mohegan Tribe of Indians of

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- 109 Connecticut, provided the real property subject to this subparagraph 110 shall be the land only, and shall not include the assessed value of any 111 structures, buildings or other improvements on such land; and
- 112 (H) [Forty-five] <u>Fifty-five and one-half</u> per cent of the property taxes 113 that would have been paid with respect to all other state-owned real 114 property.
- 115 (2) (A) The grant payable to any municipality or district for college 116 and hospital property under the provisions of this section in the fiscal 117 year ending June 30, 2017, and each fiscal year thereafter shall be equal 118 to the total of [seventy-seven] fifty-five and one-half per cent of the 119 property taxes that, except for any exemption applicable to any college 120 and hospital property under the provisions of section 12-81, would 121 have been paid with respect to college and hospital property on the 122 assessment list in such municipality or district for the assessment date 123 two years prior to the commencement of the state fiscal year in which 124 such grant is payable; and
 - (B) Notwithstanding the provisions of subparagraph (A) of this subdivision, the grant payable to any municipality or district with respect to a campus of the United States Department of Veterans Affairs Connecticut Healthcare Systems shall be one hundred per cent.

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- Sec. 5. (NEW) (*Effective July 1, 2017*) (a) There is established an account to be known as the "local revenue diversification account" which shall be a separate, nonlapsing account within the General Fund. The account shall contain any moneys required by law to be deposited in the account. Moneys in the account shall be expended by the Secretary of the Office of Policy and Management in accordance with the provisions of subsection (b) of this section.
- (b) The Commissioner of Revenue Services shall deposit into the local revenue diversification account seven and two-tenths per cent of the amounts received by the state from the tax imposed under chapter 219 of the general statutes. Moneys in the account shall be used to pay,

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- 141 (1) The grants in lieu of taxes under section 12-18b of the general 142 statutes, as amended by this act; and
- 143 (2) From the remainder, a grant to each municipality for its 144 unrestricted use, to be allocated in accordance with the provisions of 145 subsection (c) of section 7-536 of the general statutes.
- 146 Sec. 6. Subparagraphs (K) and (L) of subdivision (1) of section 12-147 408 of the general statutes are repealed and the following is substituted 148 in lieu thereof (*Effective July 1, 2017*):
- 149 (K) (i) Notwithstanding the provisions of this section, for calendar 150 months commencing on or after May 1, 2016, but prior to July 1, 2016, 151 the commissioner shall deposit into the municipal revenue sharing 152 account established pursuant to section 4-66l four and seven-tenths per 153 cent of the amounts received by the state from the tax imposed under 154 subparagraph (A) of this subdivision, and shall transfer any accrual 155 related to said months on or after said July 1, 2016, date;
 - (ii) For calendar months commencing on or after July 1, 2017, the commissioner shall deposit into the municipal revenue sharing account established pursuant to section 4-66 [seven and nine-tenths] seven and two-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision; and
- (L) (i) Notwithstanding the provisions of this section, for calendar 162 months commencing on or after December 1, 2015, but prior to October 163 1, 2016, the commissioner shall deposit into the Special Transportation 164 Fund established under section 13b-68 four and seven-tenths per cent 165 of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision;
- 167 (ii) For calendar months commencing on or after October 1, 2016, 168 but prior to July 1, 2017, the commissioner shall deposit into the

LCO No. 6237 6 of 35 Special Transportation Fund established under section 13b-68 six and three-tenths per cent of the amounts received by the state from the tax

- 170 three-tenths per tent of the amounts received by the state from the
- imposed under subparagraph (A) of this subdivision; and
- 172 (iii) For calendar months commencing on or after July 1, 2017, the
- 173 commissioner shall deposit into the Special Transportation Fund
- established under section 13b-68 [seven and nine-tenths] seven and
- 175 <u>two-tenths</u> per cent of the amounts received by the state from the tax
- imposed under subparagraph (A) of this subdivision.
- 177 Sec. 7. Section 4-124t of the general statutes is repealed and the
- following is substituted in lieu thereof (*Effective July 1, 2017*):
- 179 [(a) The Secretary of the Office of Policy and Management shall,
- 180 within available appropriations, conduct a review of (1) regional tax-
- based revenue sharing programs, and (2) the establishment of regional
- asset districts. The review under subdivision (1) of this subsection shall
- include, but not be limited to, a study of any available models of such
- revenue sharing programs, the adaptations that may be needed in such
- programs for use in this state, the effect on property taxes and on a
- 186 town's grand list, and other possible effects on both municipal and
- 187 regional finances. The review under subdivision (2) of this subsection
- shall include, but not be limited to, a study of any available models of
- regional asset districts, the adaptations that may be needed in such
- 190 programs for use in this state and other possible effects on both
- 191 municipal and regional finances.
- (b) Not later than July 1, 2009, the secretary shall submit a report, in
- 193 accordance with the provisions of section 11-4a, to the joint standing
- 194 committees of the General Assembly having cognizance of matters
- 195 relating to planning and development, and finance, revenue and
- 196 bonding, with the results of the review undertaken pursuant to
- 197 subsection (a) of this section, and with recommendations relating to
- 198 the institution of revenue sharing programs and establishment of
- 199 regional asset districts.]

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200 (a) Each regional council of governments shall develop a plan for 201 regional collaboration or the sharing of services, or both, and submit such plan to the Connecticut Advisory Commission on 202 203 Intergovernmental Relations, established pursuant to section 2-79a, as 204 amended by this act, for review. Any such plan shall be developed on 205 not less than a regional basis for implementation. In developing such plan, each council shall consider the available and potential capacity 206 207 and resources, specific to the region, that may be utilized to maximize efficiency and usefulness. Said commission shall recommend to the 208 209 Secretary of the Office of Policy and Management the approval of or 210 changes to any such plan. Plans eligible to be approved include, but are not limited to, plans for (1) consolidation of public safety 211 212 answering points including training, service delivery and performance evaluations, (2) regional policing, (3) public works projects, (4) special 213 214 education services in collaboration with regional education service 215 centers, (5) school or school district consolidations, (6) joint education 216 administration, (7) school transportation, (8) paratransit or dial-a-ride 217 services, (9) regional library operations, (10) regional public health 218 services including service standards and performance evaluations, (11) 219 regional health insurance plans for municipal employees, (12) educational and general purchasing, (13) software licensing and 220 221 information technology purchasing, licensing or services, (14) code 222 enforcement and fire marshal functions, (15) stormwater management, 223 (16) blight management, (17) economic development and planning, 224 (18) joint or multitown administration, and (19) tax collection and 225 property tax assessment.

(b) To be eligible to receive any disbursements from the regional collaboration account established pursuant to section 9 of this act, a regional council of governments shall have submitted a plan as set forth in subsection (a) of this section to said commission and shall have received approval of such plan from said secretary.

Sec. 8. (NEW) (*Effective July 1, 2017*) (a) The Commissioner of Revenue Services shall deposit into the regional collaboration account

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established pursuant to section 9 of this act two per cent of the amounts received by the state from the tax imposed under chapter 219 of the general statutes. Moneys in the account shall be disbursed annually to each regional council of governments on a per capita basis.

- (b) Each regional council of governments shall use such moneys in accordance with the following requirements: (1) Ninety per cent of the amount shall be used annually to implement or further the plan or plans submitted by such council pursuant to subsection (a) of section 4-124t of the general statutes, as amended by this act, provided no such plan shall be implemented or furthered on less than a regional basis; and (2) ten per cent of the amount shall be used annually to award members, as defined in section 4-124i of the general statutes, that have taken steps to consolidate services internally across general governmental and educational functions.
- (c) If a member wishes to participate in the plan or plans submitted by the council pursuant to subsection (a) of section 4-124t of the general statutes, as amended by this act, the legislative body of such member, or in any town in which the legislative body is a town meeting, the board of selectmen, shall approve such participation.
- Sec. 9. (NEW) (*Effective July 1, 2017*) (a) There is established an account to be known as the "regional collaboration account" which shall be a separate, nonlapsing account within the General Fund. The account shall contain any moneys required by law to be deposited in the account. Moneys in the account shall be expended by regional councils of governments for the purposes set forth in section 8 of this act.
- (b) Each regional council of governments that receive disbursements from said account shall submit a report annually to the Secretary of the Office of Policy and Management that summarizes, for the preceding fiscal year, the disbursements such council received, the amounts expended by such council, the plan or plans under subsection (a) of

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section 4-124t of the general statutes, as amended by this act, for which each such expenditure was made, and a progress update for implementation of such plan or plans. Said secretary shall submit, in accordance with the provisions of section 11-4a of the general statutes, a report annually to the joint standing committees of the General Assembly having cognizance of matters relating to finance, revenue and bonding and municipalities. Such report shall include a certification from the regional council of governments that any plan for which moneys were disbursed under section 8 of this act is or will be implemented on not less than a regional basis.

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- Sec. 10. Section 2-79a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):
 - (a) There shall be a Connecticut Advisory Commission on Intergovernmental Relations. The purpose of the commission shall be to enhance coordination and cooperation between the state and local governments. The commission shall consist of the president pro tempore of the Senate, the speaker of the House of Representatives, the minority leader of the Senate, the minority leader of the House of Representatives, the Secretary of the Office of Policy and Management, the Commissioners of Education, Energy and Environmental Economic and Community Development, or their Protection, designees, and sixteen additional members as follows: (1) Six municipal officials appointed by the Governor, four of whom shall be selected from a list of nominees submitted to him by the Connecticut Conference of Municipalities and two of whom shall be selected from a list submitted by the Council of Small Towns. Two of such six officials shall be from towns having populations of twenty thousand or less persons, two shall be from towns having populations of more than twenty thousand but less than sixty thousand persons and two shall be from towns having populations of sixty thousand or more persons; (2) two local public education officials appointed by the Governor, one of whom shall be selected from a list of nominees submitted to him by the Connecticut Association of Boards of Education and one of whom

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shall be selected from a list submitted by the Connecticut Association of School Administrators; (3) one representative of a regional council of governments appointed by the Governor from a list of nominees submitted to him by the Regional Planning Association of Connecticut; (4) five persons who do not hold elected or appointed office in state or local government, one of whom shall be appointed by the Governor, one of whom shall be appointed by the president pro tempore of the Senate, one of whom shall be appointed by the speaker of the House of Representatives, one of whom shall be appointed by the minority leader of the Senate and one of whom shall be appointed by the minority leader of the House of Representatives; (5) one representative of the Connecticut Conference of Municipalities appointed by said conference; and (6) one representative of the Council of Small Towns appointed by said council. Each member of the commission appointed pursuant to subdivisions (1) to (6), inclusive, of this subsection shall serve for a term of two years. All other members shall serve for terms which are coterminous with their terms of office. The Governor shall appoint a chairperson and a vice-chairperson from among the commission members. Members of the General Assembly may serve as gubernatorial appointees to the commission. Members of the commission shall not be compensated for their services but shall be reimbursed for necessary expenses incurred in the performance of their duties.

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(b) The commission shall: (1) Serve as a forum for consultation among state and local government officials; (2) conduct research on intergovernmental issues; (3) encourage and coordinate studies of intergovernmental issues by universities, research and consulting organizations and others; (4) initiate policy development and make recommendations for consideration by all levels and branches of government; and (5) review plans submitted by regional councils of governments pursuant to section 4-124t, as amended by this act, and make recommendations to the Office of Policy and Management for approval of or changes to such plans. The commission shall issue, from

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time to time, public reports of its findings and recommendations and shall issue, annually, a public report on its activities.

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(c) On or before the second Wednesday after the convening of the 1998 regular session of the General Assembly, and every four years thereafter, the commission shall submit to the General Assembly a report which lists each existing state mandate, as defined in subsection (a) of section 2-32b, and which (1) categorizes each mandate as constitutional, statutory or executive, (2) provides the date of original enactment or issuance along with a brief description of the history of the mandate, and (3) analyzes the costs incurred by local governments in implementing the mandate. In each report the commission may also make recommendations on state mandates for consideration by the commission. On and after October 1, 1996, the report shall be submitted to the joint standing committee of the General Assembly having cognizance of matters relating to appropriations and budgets of state agencies, to any other joint standing committee of the General Assembly having cognizance and, upon request, to any member of the General Assembly. A summary of the report shall be submitted to each member of the General Assembly if the summary is two pages or less and a notification of the report shall be submitted to each member if the summary is more than two pages. Submission shall be by mailing the report, summary or notification to the legislative address of each member of the committees or the General Assembly, as applicable. The provisions of this subsection shall not be construed to prevent the commission from making more frequent recommendations on state mandates.

(d) Commencing on or before the second Wednesday after the convening of the 1997 regular session of the General Assembly, and every year thereafter except a year in which a report is filed pursuant to subsection (c) of this section, the commission shall submit to the General Assembly a supplement to the report required in said subsection (c) identifying any new mandates adopted and any mandates changed in the previous year.

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(e) The Office of Policy and Management shall provide such staff as
is necessary for the performance of the functions and duties of the
Connecticut Advisory Commission on Intergovernmental Relations.
Such persons may be exempt from the classified service.

- Sec. 11. Section 13a-175a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):
- 369 (a) For each fiscal year commencing prior to July 1, 2017, there shall 370 be allocated twelve million five hundred thousand dollars out of the 371 funds appropriated to the Department of Transportation, or from any 372 other source, not otherwise prohibited by law, to be used by the towns 373 for construction, reconstruction, improvement or maintenance of 374 highways, sections of highways, bridges or structures incidental to 375 highways and bridges or the improvement thereof, including the 376 plowing of snow, the sanding of icy pavements, the trimming and 377 removal of trees, the installation, replacement and maintenance of 378 traffic signs, signals and markings, and for traffic control and vehicular 379 safety programs, traffic and parking planning and administration, and 380 other purposes and programs related to highways, traffic and parking, 381 and for the purposes of providing and operating essential public 382 transportation services and related facilities.
 - (b) Notwithstanding the provisions of subsection (a) of this section, the Secretary of the Office of Policy and Management, in the secretary's discretion, may approve the use of funds by a town for purposes other than those enumerated in said subsection (a).
- Sec. 12. Section 13a-175b of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

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[Said sum] <u>Until the fiscal year commencing July 1, 2017, the sum</u> under section 13a-175a, as amended by this act, shall be distributed to the towns as follows, provided the amount of each such distribution shall be reduced proportionately in the event that the total of all such distributions exceeds the amount appropriated for the purposes of

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394 section 13a-175a, as amended by this act: One thousand five hundred 395 dollars per mile shall be paid for each mile of improved roads for the 396 first thirty-two miles thereof and the remaining allocation shall be 397 distributed pro rata to the towns on the basis of the ratio of the 398 population of the town to the population of the state. The figures 399 promulgated by the Department of Vital Statistics of the Connecticut 400 Department of Public Health for the immediately preceding year shall 401 be used to determine a town's population. Any town which would be 402 allocated less under the provisions of this section than such town was 403 allocated for the fiscal year 1966-1967 under section 13a-169 prior to 404 July 1, 1967, shall be paid, from funds appropriated to the 405 Commissioner of Transportation, in addition to the allocation 406 provided herein, an amount equal to the difference between said 407 allocation and the amount allocated to such town for said fiscal year. 408 The commissioner and the selectmen of each town shall ascertain the 409 number of miles of such improved highways in such town. Cities and 410 boroughs not consolidated with their towns, and having responsibility 411 for construction or maintenance of public roads, shall receive a pro rata 412 share of the sum allotted to the town, such share to be computed in the 413 ratio of the population within the city or borough to the total 414 population in the town. If the commissioner and selectmen of any 415 town are unable to agree on the number of miles of improved 416 highways in such town, the commissioner shall determine the number 417 of miles of such improved highways in such town. Any town 418 aggrieved by the action of the commissioner may appeal therefrom in 419 accordance with the provisions of section 4-183.

Sec. 13. Section 13a-175c of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

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[There] <u>Until the fiscal year commencing July 1, 2017, there</u> shall be allocated from the resources of the General Fund, for distribution to the several towns, such sums as required to insure that none of said towns shall be allocated for any fiscal year less than the amount allocated to such towns for the fiscal year 1966-67 pursuant to section

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427 13a-169 prior to July 1, 1967.

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- Sec. 14. Section 13a-175d of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):
- 430 [There] Until the fiscal year commencing July 1, 2017, there shall be 431 allocated from funds appropriated to the Commissioner 432 Transportation for town-aid grants for roads the sum of one million 433 dollars annually, to be distributed pro rata to the towns in the state on 434 the basis of the total mileage of unimproved highways in each town, 435 for the improvement or maintenance of dirt and unimproved roads, 436 including bridges on such roads, and if approved by the commissioner 437 and the selectmen in such town, any portion of said sum distributed to 438 such town in excess of the amount used for the purposes as provided 439 in this section may be used for the purposes of the allocation provided 440 under section 13a-175a, as amended by this act. The commissioner and 441 the selectmen of each town shall ascertain the number of miles of such 442 unimproved highway in such town. If the commissioner and the 443 selectmen of any town are unable to agree on the number of miles of 444 unimproved highway in such town, the commissioner shall determine 445 the number of miles of unimproved highway in such town. Any town 446 aggrieved by such determination by the commissioner may appeal 447 therefrom in accordance with the provisions of section 4-183.
- Sec. 15. Section 13a-175e of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):
 - (a) [Said] <u>Until the fiscal year commencing July 1, 2017, said</u> sums shall be distributed to each town under the provisions of [this part] sections 13a-175a to 13a-175j, inclusive, as amended by this act, semiannually, one-half during July and one-half during January of each year, provided the amount of each such distribution shall be reduced proportionately in the event that the total of all such distributions exceeds the amount appropriated for the purposes of section 13a-175d, as amended by this act.

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(b) [Upon] <u>Until the fiscal year commencing July 1, 2017, upon</u> approval by the Governor of the annual appropriation act, a town may enter into agreements for the expenditure of funds allocated under sections 13a-175a, <u>as amended by this act</u>, 13a-175d, <u>as amended by this act</u>, for construction, improvement or maintenance of highways or improvement or maintenance of dirt and unimproved roads, provided the cost of such construction, improvement or maintenance shall not exceed the sum to be distributed to such town, pursuant to this part during July of the fiscal year to which such appropriation act relates, and provided the terms of such agreements shall not require any payments to be made before July first of such fiscal year.

- Sec. 16. Section 13a-175f of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):
 - The Commissioner of Transportation, upon reasonable request of the selectmen or other authority having charge of highways of any town, shall allow such town to join with the department in the purchase of materials used for the laying out, construction, repair, reconstruction or maintenance of any highway or bridge. The commissioner shall conduct such tests as are necessary to insure the quality of such materials.
- Sec. 17. Section 13a-175i of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):
 - (a) [In] <u>Until the fiscal year commencing July 1, 2017, in addition to</u> the funds made available to the towns [in] <u>under section 13a-175a, as</u> <u>amended by this act,</u> for the purposes set forth therein, the additional sum of four million six hundred thousand dollars shall be distributed pro rata for such purposes to the towns on the basis of the ratio of the population of the town to the population of the state, notwithstanding the provisions of section 13a-175b, <u>as amended by this act</u>.
- (b) For the fiscal year commencing July 1, 1986, and each fiscal year

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thereafter until the fiscal year commencing July 1, 2017, each town shall receive an additional sum equal to forty-seven and nine-tenths per cent of the total amount of funds distributed to such town pursuant to sections 13a-175a, as amended by this act, 13a-175b, as amended by this act, and 13a-175d, as amended by this act, and subsection (a) of this section, provided the amount of each such additional sum shall be reduced proportionately in the event that the total of all such sums exceeds the amount appropriated for the purposes of subsection (a) of this section.

Sec. 18. Section 13a-175j of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

Any balance of appropriations in excess of that required to be distributed to the towns, under the formulas set forth in sections 13a-175a to 13a-175d, inclusive, as amended by this act, as of June 30, 1977, and annually thereafter until the fiscal year commencing July 1, 2017, may be made available by the Governor, upon application of the selectman or other authority having charge of highways in any town, to be used to defray, in whole or part, the cost of repairs, improvements, alteration or replacement of roads, bridges and dams in such town which, in the opinion of the Governor, with the advice of the Commissioner of Transportation, in the case of roads or bridges, and the Commissioner of Energy and Environmental Protection, in the case of dams, constitute a threat to public safety as a result of damage resulting from a natural disaster. Any such balance shall not lapse but shall continue to be available and shall not be transferred to the General Fund.

Sec. 19. (NEW) (*Effective July 1, 2017*) For fiscal years beginning on or after July 1, 2017, any town may, by vote of its legislative body or, in a town where the legislative body is a town meeting, by vote of the board of selectmen, impose a fee of not more than fifty dollars annually on each vehicle that is registered in such town and is not exempt from taxation. Such fees shall be used by the town for

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521 construction, reconstruction, improvement or maintenance 522 highways, sections of highways, bridges or structures incidental to 523 highways and bridges or the improvement thereof, including the 524 plowing of snow, the sanding of icy pavements, the trimming and 525 removal of trees, the installation, replacement and maintenance of 526 traffic signs, signals and markings, and for traffic control and vehicular 527 safety programs, traffic and parking planning and administration, and 528 other purposes and programs related to highways, traffic and parking, 529 and for the purposes of providing and operating essential public 530 transportation services and related facilities. Such fees shall be 531 collected in the same manner as the property taxes of the town, 532 including, in the event of default of delinquency, with respect to any 533 penalties, fees and remedies.

- Sec. 20. Section 13b-74 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):
- 536 (a) Whenever the General Assembly has empowered the State Bond 537 Commission to authorize special tax obligation bonds of the state for 538 specific transportation projects and uses and has found that such 539 projects and uses are for any of the purposes set forth under subsection 540 (b) of this section, and whenever the State Bond Commission finds that 541 the authorization of such bonds will be in the best interests of the state, 542 the State Bond Commission shall authorize the issuance of such bonds 543 from time to time in one or more series and in principal amounts not 544 exceeding the aggregate amount authorized therefor by the General 545 Assembly.
 - (b) The purposes for which special tax obligation bonds may be issued pursuant to sections 13b-74 to 13b-77, inclusive, are as follows:

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(1) Planning, acquisition, removal, construction, equipping, reconstruction, repair, rehabilitation and improvement of, and acquisition of easements and rights-of-way with respect to, state highways and bridges;

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- 552 (2) Payment of the state's share of the costs of planning, acquisition, 553 removal, construction, equipping, reconstruction, repair, rehabilitation 554 and improvement of, and acquisition of easements and rights-of-way 555 with respect to, (A) state highways, (B) projects on the interstate 556 highway system, (C) alternate highway projects in the interstate 557 highway substitution program, commonly referred to as the interstate 558 trade-in program, (D) state bridges, (E) mass transportation and transit 559 facilities, (F) aeronautic facilities, excluding Bradley International 560 Airport, and (G) waterway projects;
 - (3) Payment of the state's share of the costs of planning, acquisition, removal, construction, equipping, reconstruction, repair, rehabilitation and improvement of, and acquisition of easements and rights-of-way with respect to, the local bridge program established under sections 13a-175p to 13a-175u, inclusive, and payment of state contributions to the Local Bridge Revolving Fund established under section 13a-175r;

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- (4) Planning, acquisition, removal, construction, equipping, reconstruction, repair, rehabilitation and improvement of, and acquisition of easements and rights-of-way with respect to, the highway safety program, including the rail-highway crossing, hazard elimination and other highway safety programs on the state highway system;
- 573 (5) Planning, acquisition, removal, construction, equipping, 574 reconstruction, repair, rehabilitation and improvement of, and 575 acquisition of easements and rights-of-way with respect to, the 576 maintenance garages and administrative facilities of the Department of 577 Transportation;
- 578 (6) Planning, acquisition, removal, construction, equipping, 579 reconstruction, repair, rehabilitation and improvement of, and 580 acquisition of easements and rights-of-way with respect to, projects 581 and purposes included in section 13b-57h; and
- [(7) Payment of funds made available to towns, as provided in

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sections 13a-175a to 13a-175e, inclusive, 13a-175i and 13a-175j, for the purposes set forth in sections 13a-175a, 13a-175d and 13a-175j; and]

- [(8)] (7) Payment of funds to any municipality or local planning agency for transportation improvements pursuant to section 13a-98n.
- (c) Upon authorization of bonds by the State Bond Commission pursuant to subsection (a) of this section, the principal amount of the bonds authorized therein for transportation costs with respect to such projects and uses shall be deemed to be an appropriation and allocation of such amount for such projects or uses, respectively, and, subject to approval by the Governor of allotment thereof and to any authorization for such projects or uses that may otherwise be required, contracts may be awarded and obligations incurred with respect to any such projects or uses in amounts not in the aggregate exceeding the principal amount authorized therefor, notwithstanding that such contracts and obligations may at a particular time exceed the amount of the proceeds from the sale of such bonds theretofore received by the state.
- Sec. 21. Section 8-336f of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):
- (a) The Commissioner of Housing shall establish and administer a Connecticut housing partnership program for the purpose of encouraging the formation of local housing partnerships which will work with the community, the Department of Housing and other state agencies to solve housing problems faced by the community and develop ways to increase the supply and availability of affordable housing in the community.
- (b) Any municipality may, by ordinance, or by resolution of the board of selectmen in any town in which the legislative body is a town meeting, authorize the formation of a local housing partnership. Any local housing partnership shall include, but shall not be limited to, the chief elected official of the municipality and the following members to

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be appointed by the chief elected official: (1) Representatives of the 614 615 commission, zoning commission, inland 616 commission, housing authority and any local community development 617 agency, (2) representatives of the local business community, such as 618 local bankers, realtors and developers, (3) representatives of public 619 interest groups, such as housing advocates, members of the clergy, 620 members of local civic groups and representatives of local nonprofit 621 corporations, and (4) local urban planning, land use and housing 622 professionals.

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(c) The Commissioner of Housing may provide a local housing partnership with an initial designation under the Connecticut housing partnership program upon receipt of evidence satisfactory to the commissioner that the local housing partnership has been formed in accordance with the provisions of subsection (b) of this section and that sufficient local resources have been committed to the local housing partnership. Upon such initial designation, the commissioner shall provide technical assistance to the local housing partnership which assistance shall include, but shall not be limited to, the following: (1) The assignment of a primary contact person in the Department of Housing to work directly with the local housing partnership, (2) obtaining assistance from other state agencies, regional councils of governments and regional housing councils on behalf of the local housing partnership when necessary, (3) assisting the local housing partnership in developing a comprehensive local housing strategy, (4) assisting the local housing partnership in identifying available local resources, (5) discussing possible ways to create affordable housing through the use of conventional and alternative financing and through public and private land use controls, (6) explaining the requirements of and the types of assistance available under state housing programs, and (7) providing information and advice concerning available federal and private financial assistance for all aspects of housing development.

(d) The Commissioner of Housing may provide a local housing

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partnership which has received an initial designation under subsection (c) of this section with a development designation under the Connecticut housing partnership program upon receipt of evidence satisfactory to the commissioner that the local housing partnership has: (1) Examined and identified housing needs and opportunities in the community, (2) explored the availability of any state, municipal or other land that is suitable for the development of affordable housing, (3) reviewed applicable zoning regulations to determine whether such regulations restrict the development of affordable housing in the community and to identify any necessary changes to such regulations, (4) established priorities and developed a long-range plan to meet identified housing needs in the community consistent with regional housing needs, (5) established procedures for the development of a written proposal to achieve such priorities in accordance with said plan, and (6) started an activity, development or project designed to create additional affordable housing in the community. Upon such development designation: (A) The Commissioner of Housing shall give priority to any activity, project or development initiated or sponsored by the local housing partnership in providing any financial assistance pursuant to any program administered the Commissioner of Housing under the general statutes; (B) the Commissioner of Energy and Environmental Protection shall consider formation of a local housing partnership in a municipality as a primary factor in awarding any grant-in-aid for open space land under sections 7-131d to 7-131k, inclusive; (C) the Commissioner of Energy and Environmental Protection shall consider formation of a local housing partnership in a municipality as a primary factor in making any grants and loans for water quality projects under sections 22a-475 to 22a-483, inclusive. If the Commissioner of Housing determines that a municipality has developed and is maintaining a balanced inventory of affordable housing, the municipality shall receive the same priority as a local housing partnership which has received a development designation under this subsection or the municipality in which such local housing partnership is formed.

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[(e) Upon the completion of the first activity, development or project initiated or sponsored by a local housing partnership under this section, the Commissioner of Housing, upon receipt of satisfactory evidence of such completion, shall provide a town-aid grant to the municipality in which the local housing partnership is formed in an amount equal to twenty-five per cent of the amount of the distribution to the municipality calculated under the provisions of part IIa of chapter 240 for the fiscal year in which the activity, development or project is completed. Such town-aid grant shall be paid to the municipality from the General Fund (1) in the fiscal year following the fiscal year in which the activity, development or project is completed, and (2) in each of the three fiscal years following the fiscal year in which such initial town-aid grant is paid, provided the Commissioner of Housing determines in each of such years that the local housing partnership and the municipality in which the local housing partnership is formed are actively engaged in the development of affordable housing within the municipality. Such town-aid grant shall not be included in the estimates compiled by the Secretary of the Office of Policy and Management pursuant to sections 4-71a and 4-71b.]

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[(f)] (e) The Commissioner of Housing shall adopt regulations, in accordance with the provisions of chapter 54, to carry out the purposes of subsections (a) to (d), inclusive, of this section.

Sec. 22. Subsection (e) of section 4-66*l* of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July* 1, 2017):

(e) For the fiscal year ending June 30, 2017, and each fiscal year thereafter, each regional council of governments shall receive a regional services grant, the amount of which will be based on a formula to be determined by the secretary. [, except that, for the fiscal year ending June 30, 2018, and each fiscal year thereafter, thirty-five per cent of such grant moneys shall be awarded to regional councils of governments for the purpose of assisting regional education service

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713 centers in merging their human resource, finance or technology 714 services with such services provided by municipalities within the 715 region.] For the fiscal year ending June 30, 2017, three million dollars 716 shall be expended by the secretary from the Municipal Revenue 717 Sharing Fund established in section 4-66p for the purpose of the 718 regional services grant. No such council shall receive a grant for the 719 fiscal year ending June 30, 2018, or any fiscal year thereafter, unless the 720 secretary approves a spending plan for such grant moneys submitted 721 by such council to the secretary on or before July 1, 2017, and annually 722 thereafter. The regional councils of governments shall use such grants 723 for planning purposes and to achieve efficiencies in the delivery of 724 municipal services by regionalizing such services, including, but not 725 limited to, region-wide consolidation of such services. Such efficiencies 726 shall not diminish the quality of such services. A unanimous vote of 727 the representatives of such council shall be required for approval of 728 any expenditure from such grant. On or before October 1, 2017, and 729 biennially thereafter, each such council shall submit a report, in 730 accordance with section 11-4a, to the joint standing committees of the 731 General Assembly having cognizance of matters relating to planning 732 and development and finance, revenue and bonding. Such report shall 733 expenditure of summarize the such grants and 734 recommendations concerning the expansion, reduction or modification 735 of such grants.

Sec. 23. Section 12-62a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017*):

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- (a) Each municipality, as defined in section 7-381, shall establish a uniform assessment date of October first.
- (b) Each such municipality shall assess all property for purposes of the local property tax at a uniform rate of [seventy] <u>one hundred</u> per cent of present true and actual value, as determined under section 12-63.

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- 745 (c) Repealed by P.A. 96-171, S. 15, 16.
- 746 (d) Repealed by P.A. 96-171, S. 15, 16.
- 747 (e) Repealed by P.A. 06-148, S. 10 and P.A. 06-176, S. 4.
- 748 (f) Repealed by P.A. 06-148, S. 10 and P.A. 06-176, S. 4.
- 749 (g) Repealed by P.A. 83-465, S. 3, 4.

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- Sec. 24. Section 12-115 of the general statutes is repealed and the
- 751 following is substituted in lieu thereof (*Effective October 1, 2017, and*
- 752 applicable to assessment years commencing on or after October 1, 2017):

The board of assessment appeals in any town or city may, within three months from the date prescribed by law for the completion of its duties, as set forth in section 12-111, add to the grand list of a town any taxable property [which] that has been omitted by the assessor or board of assessors or the board of assessment appeals, which shall reflect for each owner of such property, an assessment at [seventy per cent] the rate set forth in subsection (b) of section 12-62a, as amended by this act, of the present true and actual value of such owner's taxable property from the best information that it can obtain, and if the owner failed to file the declaration as prescribed by law, shall add thereto twenty-five per cent of such assessment. Such board of assessment appeals shall mail to such owner at the last known address of the owner, postage paid, within one week after the completion of such supplemental additions to the grand list, a written or printed notice to appear before such board at a stated time and place and show cause why such property should not be added to such grand list. Any person aggrieved by the action of such board may, within two months from the time of such action, have the same right of appeal to the Superior Court as provided by section 12-117a. The authority designated by section 12-130 shall make and sign a rate bill for such supplemental additions to the grand list and a warrant with respect to such additions [which] that shall be forwarded by the tax collector to such person, and

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such collector shall have the same powers for the collection of the tax based on such supplemental additions to such list as for the collection of other taxes.

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Sec. 25. Section 15-101bb of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017*):

Property subject to taxation under this chapter shall be assessed by the assessor or board of assessors of the town in which it is located at [seventy] one hundred per cent of the fair market value as determined by a person certified by the state as a real estate appraiser, provided such appraiser is selected by a majority vote of the chief executive officers of the towns of East Granby, Suffield, Windsor and Windsor Locks. The services of the appraiser selected shall be paid for by the towns of East Granby, Suffield, Windsor and Windsor Locks in proportion to the percentages for each town set forth in section 15-101cc. Not later than August first in any assessment year, the appraiser shall provide to the assessor or board of assessors of each of the towns listed in said section and to the lessee of the property, the fair market value of the property subject to taxation under this chapter as of October first in such assessment year. The appraiser shall be responsible for making a determination of taxability or nontaxability of leasehold interests under this chapter. If any town or the lessee is aggrieved by the determination of the appraiser concerning (1) the taxability of real property under the provisions of this chapter, or (2) the valuation thereof, such town or the lessee may, within thirty days of the receipt of written notice of such determination, appeal to the superior court for the judicial district where such property is located. Such appeals shall be preferred cases, to be heard, unless cause appears to the contrary, at the first session, by the court.

Sec. 26. Section 12-71e of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017*):

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(a) Notwithstanding the provisions of any special act, municipal charter or home rule ordinance, for the assessment year commencing October 1, 2015, and each assessment year thereafter, each municipality and district shall tax motor vehicles in accordance with this section.

- (1) Notwithstanding any mill rate for motor vehicles set by a municipality before June 2, 2016, for the assessment year commencing October 1, 2015, the mill rate for motor vehicles shall not exceed 37 mills, except in the case of a municipality that set a mill rate before June 2, 2016, for motor vehicles of 32 mills for the assessment year commencing October 1, 2015, the mill rate for motor vehicles shall be the lesser of 37 mills, the mill rate set before June 2, 2016, for real property and personal property other than motor vehicles for such municipality for the assessment year commencing October 1, 2015, or a mill rate for motor vehicles set by a municipality after June 2, 2016, that is less than 37 mills.
- 823 (2) For the assessment year commencing October 1, 2016, and each assessment year thereafter, the mill rate for motor vehicles shall not exceed 32 mills.
 - (3) For the assessment year commencing October 1, 2017, and each assessment year thereafter, no mill rate for motor vehicles shall be set that results in a motor vehicle property tax levy that exceeds the amount such levy would have been if the assessment ratio on motor vehicles for the assessment year was seventy per cent and the mill rate was 32 mills.
- 832 (b) (1) Any municipality or district may establish a mill rate for 833 motor vehicles that is different from its mill rate for real property and 834 personal property other than motor vehicles to comply with the 835 provisions of this section.
- 836 (2) No district or borough may set a motor vehicle mill rate that if combined with the motor vehicle mill rate of the town, city,

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838 consolidated town and city or consolidated town and borough in 839 which such district or borough is located would result in a combined 840 motor vehicle mill rate [(1)] (A) above 37 mills for the assessment year 841 commencing October 1, 2015, provided in the case of a district or 842 borough that set a mill rate before June 2, 2016, for motor vehicles that 843 if combined with the motor vehicle mill rate of the municipality in 844 which such district or borough is located resulted in a combined motor 845 vehicle mill rate of 32 mills for the assessment year commencing 846 October 1, 2015, the mill rate [on] for motor vehicles for any such 847 district or borough for such assessment year shall be the lesser of [(A)] 848 (i) a mill rate for motor vehicles that if combined with the motor 849 vehicle mill rate of the municipality in which such district or borough 850 is located would result in a combined motor vehicle mill rate of 37, 851 [(B)] (ii) the mill rate set before June 2, 2016, for the assessment year 852 commencing October 1, 2015, on real property and personal property 853 other than motor vehicles for such borough or district, or [(C)] (iii) a 854 mill rate for motor vehicles set by a borough or district after June 2, 855 2016, that is less than 37 mills when combined with the motor vehicle 856 mill rate of the municipality in which such district or borough is 857 located, or [(2)] (B) above 32 mills for the assessment year commencing 858 October 1, 2016, and each assessment year thereafter.

(c) For the purposes of this section, "municipality" means any town, city, borough, consolidated town and city, consolidated town and borough and "district" means any district, as defined in section 7-324.

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- Sec. 27. Subdivision (1) of subsection (a) of section 7-34a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):
 - (a) (1) Town clerks shall receive, for recording any document, ten dollars for the first page and five dollars for each subsequent page or fractional part thereof, a page being not more than eight and one-half by fourteen inches. Town clerks shall receive, for recording the information contained in a certificate of registration for the practice of

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any of the healing arts, five dollars. Town clerks shall receive, for recording documents conforming to, or substantially similar to, section 47-36c, which are clearly entitled "statutory form" in the heading of such documents, as follows: For the first page of a warranty deed, a quitclaim deed, a mortgage deed, or an assignment of mortgage, ten dollars; for each additional page of such documents, five dollars; and for each assignment of mortgage, subsequent to the first two assignments, two dollars. Town clerks shall receive, for recording any document with respect to which certain data must be submitted by each town clerk to the Secretary of the Office of Policy and Management in accordance with section 10-261b, two dollars in addition to the regular recording fee. Any person who offers any written document for recording in the office of any town clerk, which document fails to have legibly typed, printed or stamped directly beneath the signatures the names of the persons who executed such document, the names of any witnesses thereto and the name of the officer before whom the same was acknowledged, shall pay one dollar in addition to the regular recording fee. Town clerks shall receive, for recording any deed, except a mortgage deed, conveying title to real estate, which deed does not contain the current mailing address of the grantee, five dollars in addition to the regular recording fee. Town clerks shall receive, for filing any document, [five] ten dollars; for receiving and keeping a survey or map, legally filed in the town clerk's office, [five] ten dollars; and for indexing such survey or map, in accordance with section 7-32, [five] ten dollars, except with respect to indexing any such survey or map pertaining to a subdivision of land as defined in section 8-18, in which event town clerks shall receive [fifteen] twenty dollars for each such indexing. Town clerks shall receive, for a copy, in any format, of any document either recorded or filed in their offices, one dollar for each page or fractional part thereof, as the case may be; for certifying any copy of the same, two dollars; for making a copy of any survey or map, the actual cost thereof; and for certifying such copy of a survey or map, two dollars. Town clerks shall receive, for recording the commission and oath of a notary public, [ten]

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904 twenty dollars; and for certifying under seal to the official character of 905 a notary, [two] five dollars.

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- Sec. 28. Section 7-73 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):
 - (a) To any person performing the duties required by the provisions of the general statutes relating to registration of marriages, deaths and fetal deaths, the following fees shall be allowed: (1) For the license to marry, [ten] fifteen dollars; and (2) for issuing each burial or removal, transit and burial permit, [three] five dollars.
- 913 (b) A [twenty-dollar] thirty-five-dollar surcharge shall be paid to the 914 registrar for each license to marry in addition to the fee for such license 915 established pursuant to subsection (a) of this section. The registrar 916 shall retain one dollar from each such surcharge for administrative 917 costs and shall forward the remainder, on or before the tenth day of 918 the month following each calendar quarter, to the Department of 919 Public Health. The receipts shall be deposited into an account of the 920 State Treasurer and credited to the General Fund for further credit to a separate nonlapsing account established by the Comptroller for use by 922 the Department of Social Services for shelter services for victims of 923 household abuse in accordance with section 17b-850 and by the 924 Department of Public Health for rape crisis services funded under 925 section 19a-2a. Such funds shall be allocated for these purposes by the 926 Office of Policy and Management in consultation with the 927 Commissioners of Social Services and Public Health based on an 928 evaluation of need, service delivery costs and availability of other 929 funds. The Commissioners of Social Services and Public Health shall 930 distribute such funds to the recipient organizations in accordance with 931 such allocations not later than October fifteenth, annually. No such 932 funds shall (1) be retained by the Office of Policy and Management, the 933 Commissioner of Social Services or the Commissioner of Public Health 934 for administrative purposes; or (2) supplant any state or federal funds 935 otherwise available for such services.

LCO No. 6237 **30** of 35 Sec. 29. Subsection (b) of section 19a-323 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July* 1, 2017):

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(b) If death occurred in this state, the death certificate required by law shall be filed with the registrar of vital statistics for the town in which such person died, if known, or, if not known, for the town in which the body was found. The Chief Medical Examiner, Deputy Chief Medical Examiner, associate medical examiner, an authorized assistant medical examiner or other authorized designee shall complete the cremation certificate, stating that such medical examiner or other authorized designee has made inquiry into the cause and manner of death and is of the opinion that no further examination or judicial inquiry is necessary. The cremation certificate shall be submitted to the registrar of vital statistics of the town in which such person died, if known, or, if not known, of the town in which the body was found, or with the registrar of vital statistics of the town in which the funeral director having charge of the body is located. Upon receipt of the cremation certificate, the registrar shall authorize such certificate, keep such certificate on permanent record, and issue a cremation permit, except that if the cremation certificate is submitted to the registrar of the town where the funeral director is located, such certificate shall be forwarded to the registrar of the town where the person died to be kept on permanent record. If a cremation permit must be obtained during the hours that the office of the local registrar of the town where death occurred is closed, a subregistrar appointed to serve such town may authorize such cremation permit upon receipt and review of a properly completed cremation permit and cremation certificate. A subregistrar who is licensed as a funeral director or embalmer pursuant to chapter 385, or the employee or agent of such funeral director or embalmer shall not issue a cremation permit to himself or herself. A subregistrar shall forward the cremation certificate to the local registrar of the town where death occurred, not later than seven days after receiving such certificate. The estate of the deceased person,

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if any, shall pay the sum of one hundred fifty dollars for the issuance of the cremation certificate, provided the Office of the Chief Medical Examiner shall not assess any fees for costs that are associated with the cremation of a stillborn fetus. Upon request of the Chief Medical Examiner, the Secretary of the Office of Policy and Management may waive payment of such cremation certificate fee. No cremation certificate shall be required for a permit to cremate the remains of bodies pursuant to section 19a-270a. When the cremation certificate is submitted to a town other than that where the person died, the registrar of vital statistics for such other town shall ascertain from the original removal, transit and burial permit that the certificates required by the state statutes have been received and recorded, that the body has been prepared in accordance with the Public Health Code and that the entry regarding the place of disposal is correct. Whenever the registrar finds that the place of disposal is incorrect, the registrar shall issue a corrected removal, transit and burial permit and, after inscribing and recording the original permit in the manner prescribed for sextons' reports under section 7-66, shall then immediately give written notice to the registrar for the town where the death occurred of the change in place of disposal stating the name and place of the crematory and the date of cremation. Such written notice shall be sufficient authorization to correct these items on the original certificate of death. The fee for a cremation permit shall be [three] five dollars and for the written notice one dollar. The Department of Public Health shall provide forms for cremation permits, which shall not be the same as for regular burial permits and shall include space to record information about the intended manner of disposition of the cremated remains, and such blanks and books as may be required by the registrars.

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Sec. 30. Section 30-53 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2017*):

Each permit granted or renewed by the Department of Consumer Protection shall be of no effect until a duplicate thereof has been filed

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by the permittee with the town clerk of the town within which the club or place of business described in such permit is situated; provided the place of filing of railroad and boat permits shall be the office of the town clerk of the town of New Haven, and airline permits, the office of the town clerk of the town of Hartford. The fee for such filing shall be [two] twenty dollars.

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Sec. 31. Subdivisions (5) and (8) of section 12-412 of the general statutes and section 13a-175k of the general statutes are repealed. (Effective July 1, 2017)

This act sha	all take effect as follows and	shall amend the following		
sections:				
Section 1	July 1, 2017, and applicable to sales occurring on or after July 1, 2017	12-408(1)(A)		
Sec. 2	July 1, 2017, and applicable to sales occurring on or after July 1, 2017	12-411(1)(A)		
Sec. 3	July 1, 2017, and applicable to sales occurring on or after July 1, 2017	12-407(a)(37)(U)		
Sec. 4	July 1, 2017	12-18b(b)		
Sec. 5	July 1, 2017	New section		
Sec. 6	July 1, 2017	12-408(1)(K) and (L)		
Sec. 7	July 1, 2017	4-124t		
Sec. 8	July 1, 2017	New section		
Sec. 9	July 1, 2017	New section		
Sec. 10	July 1, 2017	2-79a		
Sec. 11	July 1, 2017	13a-175a		
Sec. 12	July 1, 2017	13a-175b		
Sec. 13	July 1, 2017	13a-175c		
Sec. 14	July 1, 2017	13a-175d		
Sec. 15	July 1, 2017	13a-175e		
Sec. 16	July 1, 2017	13a-175f		

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Sec. 17	July 1, 2017	13a-175i
Sec. 18	July 1, 2017	13a-175j
Sec. 19	July 1, 2017	New section
Sec. 20	July 1, 2017	13b-74
Sec. 21	July 1, 2017	8-336f
Sec. 22	July 1, 2017	4-66l(e)
Sec. 23	October 1, 2017, and	12-62a
	applicable to assessment	
	years commencing on or	
	after October 1, 2017	
Sec. 24	October 1, 2017, and	12-115
	applicable to assessment	
	years commencing on or	
	after October 1, 2017	
Sec. 25	October 1, 2017, and	15-101bb
	applicable to assessment	
	years commencing on or	
	after October 1, 2017	
Sec. 26	October 1, 2017, and	12-71e
	applicable to assessment	
	years commencing on or	
	after October 1, 2017	
Sec. 27	July 1, 2017	7-34a(a)(1)
Sec. 28	July 1, 2017	7-73
Sec. 29	July 1, 2017	19a-323(b)
Sec. 30	July 1, 2017	30-53
Sec. 31	July 1, 2017	Repealer section

Statement of Purpose:

To (1) increase the rate of the sales and use taxes and repeal certain exemptions, (2) impose a rate of fifty-five per cent for state-owned real property and college and hospital property for the purposes of grants in lieu of taxes payments, (3) require regional councils of governments to submit collaboration plans and establish a regional collaboration account to fund such plans, (4) make various revisions to methods of funding municipalities and municipal projects, (5) make an allocation adjustment to the municipal revenue sharing account, (6) increase the uniform municipal assessment rate, and (7) increase certain municipal filing fees.

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[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]

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